



THE COMMISSIONERS OF LEONARDTOWN
RECOMMENDED BUDGET DOCUMENT
FISCAL YEAR 2015

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BUDGET MESSAGE OF THE COMMISSIONERS OF LEONARDTOWN

The following budget message is provided to assist you in your review of the Fiscal Year 2015 Recommended Budget.

THE BUDGET PROCESS

The budget process begins with the Mayor's proposed budget being submitted to the Town Council for review. As provided by the Town Charter, the proposed budget shall be submitted to the Council by May 20 of each fiscal year. During a series of budget worksessions that follow, the Town Council and Mayor work to refine the budget into a document that the governing body feels reflects the direction that the Town should take in the coming fiscal year.

Prior to adoption of the budget, the Council holds a public hearing to receive comments from the citizens of Leonardtown. After the public hearing, the Council adopts the recommended budget, by ordinance, with or without amendment. Adoption of the budget also serves as the authorization for the tax levy for the upcoming fiscal year.

BUDGET COMMENTARY

The Town government operates by utilizing several different funds. These funds are used to segregate resources related to specific activities.

The General Fund includes the day-to-day activities of the Town such as community development, planning and zoning, public works, public safety, recreation and parks, administration and other general government activities. Revenues to finance these activities come from property tax, income tax, state shared revenues, permits and fees and a number of other miscellaneous revenue sources.

The Enterprise Fund includes the operation and maintenance of water and sewer facilities and the collection of trash and recyclables for the citizens of Leonardtown. User service charges finance the daily operation and maintenance of these activities. Water and sewer capacity allocation charges and impact fees are collected on new buildings to pay for major facility repairs and/or improvements.

General Fund

Real estate property tax is the largest revenue source in the FY2015 budget. It represents 44% of operating revenue. The budgeted amount of \$523,000 is virtually equal to the FY2014 actual property tax revenue of \$523,735. Despite a 2.5% decrease in total assessed value, this budget maintains the existing tax rate of \$.1266 per \$100 of assessed value. The constant yield tax rate calculated by the Maryland Department of Assessments and Taxation is \$.1298. New residential construction continues to be added to the tax rolls which offsets the decrease in assessed value and allows the tax rate to remain the same.

FY2015 BUDGET MESSAGE
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The second largest revenue source is income tax, which represents 34% of operating revenue and is budgeted 9% higher than FY2013 actual income tax revenue. Residential development continues to add population to Leonardtown, so it is reasonable to assume that this revenue source should grow in the coming years. It is very important that Leonardtown residents properly file their annual Maryland income tax returns to ensure the local share of income tax is remitted to the town government.

Worth mentioning at this point is a proposed increase in funding from the State of Maryland for transportation aid, generally referred to as highway user revenue. Part of this revenue source (\$31,306) is recurring in nature and based on a revenue sharing formula administered by the State Highway Administration. The remainder (\$70,845) is considered a supplemental appropriation and is not guaranteed to recur each year. The Mayor and Council remain committed to repairing roads and sidewalks and will utilize this supplemental funding to make certain road repairs in FY15.

Total General Fund expenses are \$1,365,754 which includes \$141,599 to pay for one time capital items. The balance of \$1,224,155 is appropriated for recurring operating expenses and represents a 1.35% increase over the FY2014 amended operating budget of \$1,207,860. This modest increase signifies there will be no major changes to services currently provided. Although the town continues to grow, no new employees will be hired.

The Council strives to adopt a budget that meets the criteria of maintaining a reserve of at least 6 months (50%) of operating expenses in the general fund's *unassigned fund balance*. There is no nationally uniform standard regarding the appropriate level of unassigned fund balance that should be maintained by a local government, so each year the Mayor and Council re-examine the fund balance during the budget cycle. For this FY2015 recommended budget, the Mayor and Council have approved capital projects that will reduce the level of unassigned fund balance to 41% of the FY2015 general fund operating expenses.

Enterprise Fund

Wastewater System

The purpose of this department is to operate, maintain, and repair the wastewater treatment plant, the sewage collection system, and all sewer pump stations to ensure adequate collection and treatment of the Town's wastewater. Due to the fact that the St. Mary's Metropolitan Commission (Metcom) serves certain customers through the Town's treatment facility, Metcom funds its proportionate share of operating and maintenance expenses for the wastewater treatment plant. This arrangement requires separate accounting of the treatment plant expenses from the collection/conveyance system expenses. The FY2015 recommended budgets for the wastewater treatment plant and

collection system combine for a 6.4% increase over the FY2014 approved budgets. A significant portion of this increase results from additional administrative staff time allocated to this function as the ENR project commences. A 10% repair and replacement reserve is also fully funded. The facility upgrade will include far more pieces of equipment than the current process requires. It is prudent to recognize that equipment has a certain life cycle and set aside funds each year to replace aging equipment in the future. Although service charges will only increase 2%, the continued residential growth will generate the additional revenue needed to fund this increase in expenses.

The only sewer related project in the capital projects budget is the ENR upgrade of the wastewater treatment plant. Final design is complete and construction should begin in the fall of 2014. The ENR treatment component of this project is a state mandate and will be funded by a grant from the Maryland Department of the Environment. The balance of the project will require the town to borrow money. The annual debt payments will be funded by impact fees collected from new customers.

Water System

The Town currently operates and maintains two elevated storage tanks, one primary and two backup pumping wells and 13.8 miles of distribution lines. The sound operation and maintenance of Leonardtown's water supply system contributes to above average marks from the Insurance Services Office (ISO). Certain insurance companies use ISO evaluations when calculating property insurance premiums. The recommended FY2015 expenditure budget for the water system is 5.6% higher than the FY2014 approved budget. This is largely the result of increasing the line maintenance budget to reflect a more accurate average of annual repair expenses.

Change to a consumption based rate structure was effective on October 1, 2011. Since that time, there has not been a significant change in customer consumption habits. This has resulted in higher revenue returns than originally expected. As a result, the approved budget does not invoke the 2% mandatory water service charge increase as dictated by Ordinance Number 82. The water system also includes a 10% repair and replacement reserve and a significant contingency amount that is available in case of emergency. If that contingency is not needed during FY2015, it will be set aside to fund future repairs or improvements.

Several water system capital projects will be necessary in the next few years. Construction of a new well is scheduled for FY2016. Despite the existence of two backup wells which can be used in an emergency, continued growth in town coupled with users providing essential services like the hospital, nursing home and detention center, bringing a second well online is prudent. Construction of a new water tower is scheduled for FY19. As the town continues to grow, the loss of the Church Street water tower will eventually have an effect on the ability to meet certain emergency storage requirements.

Trash Collection

As required by Town ordinance, the Town provides trash and recycling collection for the citizens and businesses in Leonardtown. On April 14, the Council is scheduled to award a new contract for these services. Competitive sealed bids were received and are currently being evaluated. The initial contract term is for five years, beginning July 1, 2014. Two contract extensions for two years each are available for a maximum contract period of nine years. Customer service charges will be set after the contract is awarded. This recommended budget assumes a 0% change in customer service charges, although it is likely that services charges can be reduced based on bid prices received.

SUMMARY

As this community continues to grow, the Mayor and Council constantly reevaluate the priorities and goals that they believe chart a course for Leonardtown to be the best small town for its residents and businesses. This budget is mindful of the fact that many residents and businesses are suffering economic hardship. The slow economic recovery continues to wreak havoc on the budgets of many jurisdictions across the country, but careful planning and budgeting for many years has allowed Leonardtown to weather the storm. This recommended FY2015 budget maintains the same level of core services as FY2014.

Continued residential growth will bring additional challenges, but should also serve to broaden the fiscal base upon which future budgets are developed.

Despite these current fiscal challenges, the, The Mayor and Town Council shall endeavor to maintain Leonardtown as an exceptional place to live, work and play.

THE COMMISSIONERS OF LEONARDTOWN
BUDGET SUMMARY
 REVENUE VS EXPENSES
 FISCAL YEAR JULY 1, 2014 - JUNE 30, 2015

	FY15 RECOMMENDED	FY14 APPROVED/ AMENDED	FY13 ACTUAL
GENERAL FUND			
REVENUE AND OTHER FINANCING SOURCES	<u>\$1,365,754</u>	<u>\$1,470,485</u>	<u>\$1,238,180</u>
EXPENSES			
GENERAL GOVERNMENT	\$505,881	\$502,556	\$453,161
COMMUNITY DEVELOPMENT	\$135,669	\$155,822	\$79,196
PLANNING AND ZONING	\$81,903	\$89,628	\$109,995
PUBLIC SAFETY	\$68,994	\$68,739	\$66,562
PUBLIC WORKS	\$331,931	\$332,793	\$386,546
RECREATION AND PARKS	\$109,247	\$157,947	\$141,631
TRANSFERS TO OTHER FUNDS	<u>\$132,129</u>	<u>\$163,000</u>	<u>\$0</u>
TOTAL EXPENSES AND TRANSFERS TO OTHER FUNDS	<u>\$1,365,754</u>	<u>\$1,470,485</u>	<u>\$1,237,091</u>
SEWER SYSTEM			
REVENUE	<u>\$938,370</u>	<u>\$881,629</u>	<u>\$870,532</u>
EXPENSES			
WASTEWATER TREATMENT PLANT	\$766,106	\$722,095	\$558,735
COLLECTION SYSTEM	<u>\$172,263</u>	<u>\$159,534</u>	<u>\$95,060</u>
TOTAL SEWER EXPENSES	<u>\$938,370</u>	<u>\$881,629</u>	<u>\$653,795</u>
WATER SYSTEM			
REVENUE	<u>\$477,550</u>	<u>\$452,400</u>	<u>\$453,823</u>
EXPENSES	<u>\$477,550</u>	<u>\$452,400</u>	<u>\$354,697</u>
WASTE DISPOSAL			
REVENUE	<u>\$781,500</u>	<u>\$769,869</u>	<u>\$755,126</u>
EXPENSES	<u>\$781,500</u>	<u>\$769,869</u>	<u>\$746,226</u>

THE COMMISSIONERS OF LEONARDTOWN
GENERAL FUND REVENUES
 FISCAL YEAR JULY 1, 2014 - JUNE 30, 2015

	FY15 RECOMMENDED	FY14 APPROVED/ AMENDED	FY13 ACTUAL
TAXES - LOCAL PROPERTY			
REAL ESTATE FULL YEAR AND HALF YEAR (\$0.1266/\$100 TAX RATE)	\$523,000	\$517,000	\$496,619
PUBLIC UTILITIES	\$34,250	\$35,000	\$33,595
PENALTIES AND INTEREST	\$5,000	\$5,000	\$5,931
DISCOUNT ON TAXES	(\$2,500)	(\$2,300)	(\$2,288)
OTHER DEDUCTIONS	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL - LOCAL PROPERTY TAXES	\$559,750	\$554,700	\$533,857
TAXES - OTHER LOCAL			
INCOME TAX	\$440,000	\$450,000	\$403,443
ADMISSIONS AND AMUSEMENT TAX	<u>\$5,000</u>	<u>\$8,000</u>	<u>\$11,143</u>
TOTAL - LOCAL OTHER TAXES	\$445,000	\$458,000	\$414,586
TAXES - STATE SHARED			
HIGHWAY USER REVENUE	<u>\$102,151</u>	<u>\$83,712</u>	<u>\$20,567</u>
TOTAL - STATE SHARED TAXES	\$102,151	\$83,712	\$20,567
LICENSES AND PERMITS			
BEER, WINE AND LIQUOR LICENSE	\$9,255	\$11,500	\$10,555
TRADERS LICENSE	\$15,000	\$13,500	\$15,418
BUILDING, OCCUPANCY AND SIGN PERMITS	\$26,950	\$24,250	\$80,233
CATV FRANCHISE FEE	<u>\$30,500</u>	<u>\$29,000</u>	<u>\$30,064</u>
TOTAL - LICENSES AND PERMITS	\$81,705	\$78,250	\$136,270
INTERGOVERNMENTAL REVENUES			
COUNTY PAYMENTS IN LIEU OF TAXES	\$49,811	\$50,471	\$49,615
ACCOMMODATION TAX	\$18,250	\$17,500	\$18,278
LAW ENFORCEMENT GRANTS	\$11,408	\$11,228	\$5,766
OTHER GRANTS	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL - INTERGOVERNMENTAL REVENUES	\$79,469	\$79,199	\$73,659
CHARGES FOR SERVICES			
ZONING AND SUBDIVISION FEES	<u>\$1,500</u>	<u>\$1,500</u>	<u>\$3,300</u>
TOTAL - CHARGES FOR SERVICES	\$1,500	\$1,500	\$3,300
MISCELLANEOUS REVENUE			
INTEREST	\$3,000	\$2,000	\$5,551
RESTRICTED GRANTS	\$1,250	\$46,325	\$29,500
OTHER INCOME	<u>\$10,000</u>	<u>\$9,000</u>	<u>\$20,890</u>
TOTAL - MISCELLANEOUS INCOME	\$14,250	\$57,325	\$55,941
OTHER FINANCING SOURCES			
APPROPRIATION OF PRIOR YEAR FUND BALANCE	<u>\$81,929</u>	<u>\$157,799</u>	<u>\$0</u>
TOTAL - OTHER FINANCING SOURCES	\$81,929	\$157,799	\$0
TOTAL GENERAL FUND REVENUE AND OTHER FINANCING SOURCES	<u>\$1,365,754</u>	<u>\$1,470,485</u>	<u>\$1,238,180</u>

THE COMMISSIONERS OF LEONARDTOWN
GENERAL FUND EXPENSES
 FISCAL YEAR JULY 1, 2014 - JUNE 30, 2015

	FY15 RECOMMENDED	FY14 APPROVED/ AMENDED	FY13 ACTUAL
GENERAL GOVERNMENT EXPENSES			
SALARIES	\$175,451	\$166,120	\$162,606
PAYROLL TAXES AND BENEFITS	\$40,307	\$39,453	\$37,784
LEGAL COUNSEL	\$10,000	\$10,000	\$4,179
ACCOUNTING SERVICE	\$19,215	\$18,375	\$17,500
OTHER PROFESSIONAL SERVICES	\$17,895	\$28,110	\$13,631
ELECTION EXPENSES	\$350	\$350	\$0
OCCUPANCY EXPENSE	\$29,579	\$30,788	\$28,557
PROPERTY/LIABILITY INSURANCE	\$17,600	\$15,250	\$15,288
UTILITIES	\$10,392	\$10,440	\$8,750
BUILDING MAINT./JANITORIAL WORK	\$4,630	\$5,650	\$3,185
EQUIPMENT MAINTENANCE	\$2,500	\$2,500	\$1,959
OFFICE SUPPLIES	\$9,000	\$10,500	\$8,278
POSTAGE	\$6,500	\$5,500	\$4,197
TRAVEL AND TRAINING	\$14,613	\$16,041	\$8,415
DUES, MEMBERSHIPS AND SUBSCRIPTIONS	\$4,600	\$4,500	\$4,129
ADVERTISING AND PUBLIC NOTICES	\$750	\$1,000	\$462
PRINTING/CODIFICATION UPDATES	\$2,500	\$2,250	\$215
HOSPITALITY	\$6,000	\$6,000	\$2,623
DEBT SERVICE	\$125,104	\$125,104	\$125,104
LEASE PAYMENTS	\$875	\$875	\$875
OTHER OPERATING EXPENSES	\$2,500	\$1,500	\$1,193
PAYMENTS TO OTHER AGENCIES	\$750	\$750	\$750
CAPITAL OUTLAY	<u>\$4,770</u>	<u>\$1,500</u>	<u>\$3,481</u>
TOTAL GENERAL GOVERNMENT EXPENSES	<u>\$505,881</u>	<u>\$502,556</u>	<u>\$453,161</u>
COMMUNITY DEVELOPMENT EXPENSES			
SALARIES	\$64,764	\$66,820	\$40,739
PAYROLL TAXES AND BENEFITS	\$19,634	\$20,724	\$7,395
PROFESSIONAL SERVICES	\$250	\$250	\$0
BEACH PARTY	\$4,400	\$4,000	\$3,028
VETERAN'S DAY PARADE	\$2,500	\$2,500	\$1,741
TREE LIGHTING	\$3,500	\$3,500	\$3,520
CONCERTS ON THE SQUARE	\$1,950	\$1,500	\$500
EARTH DAY	\$2,700	\$2,200	\$2,529
WAR OF 1812 WEEKEND	\$0	\$19,500	\$0
ARTS AND ENTERTAINMENT DISTRICT	\$5,000	\$5,000	\$0
PUBLIC RELATIONS/PROMOTIONS	\$1,450	\$1,975	\$660
OTHER OPERATING EXPENSES	\$26,521	\$27,853	\$14,098
CAPITAL OUTLAY	<u>\$3,000</u>	<u>\$0</u>	<u>\$4,986</u>
TOTAL COMMUNITY DEVELOPMENT EXPENSES	<u>\$135,669</u>	<u>\$155,822</u>	<u>\$79,196</u>
PLANNING AND ZONING EXPENSES			
SALARIES	\$59,575	\$64,129	\$71,179
PAYROLL TAXES AND BENEFITS	\$16,378	\$18,299	\$19,434
LEGAL COUNSEL	\$3,500	\$5,000	\$31
PROFESSIONAL SERVICES	\$500	\$0	\$16,752
SUPPLIES	\$700	\$700	\$596
OTHER OPERATING EXPENSES	\$1,250	\$1,500	\$1,163
CAPITAL OUTLAY	<u>\$0</u>	<u>\$0</u>	<u>\$840</u>
TOTAL PLANNING AND ZONING EXPENSES	<u>\$81,903</u>	<u>\$89,628</u>	<u>\$109,995</u>

GENERAL FUND CONTINUED

	FY15 RECOMMENDED	FY14 APPROVED/ AMENDED	FY13 ACTUAL
PUBLIC SAFETY EXPENSES			
SALARIES	\$10,009	\$9,888	\$9,425
PAYROLL TAXES AND BENEFITS	\$3,401	\$3,789	\$3,475
LAW ENFORCEMENT	\$52,584	\$52,062	\$44,102
FIRE DEPARTMENT GRANT	\$1,000	\$1,000	\$1,000
RESCUE SQUAD GRANT	\$1,000	\$1,000	\$1,000
OTHER OPERATING EXPENSES	\$1,000	\$1,000	\$276
CAPITAL OUTLAY	\$0	\$0	\$7,284
TOTAL PUBLIC SAFETY EXPENSES	<u>\$68,994</u>	<u>\$68,739</u>	<u>\$66,562</u>
PUBLIC WORKS EXPENSES			
SALARIES	\$41,469	\$38,966	\$35,788
PAYROLL TAXES AND BENEFITS	\$13,359	\$14,095	\$12,718
PROFESSIONAL SERVICES	\$1,000	\$27,500	\$21
STREET SWEEPING	\$36,810	\$36,810	\$32,310
ROAD MAINTENANCE	\$82,969	\$55,631	\$147,151
SNOW AND ICE REMOVAL	\$15,000	\$15,000	\$4,738
STORM DRAIN/SIDEWALK MAINTENANCE	\$16,273	\$25,000	\$38,861
STREET LIGHTING/ELECTRICITY	\$43,028	\$42,745	\$40,395
GROUNDS MAINTENANCE	\$62,823	\$57,546	\$65,708
STREET SIGNS AND MAINTENANCE	\$2,500	\$2,500	\$1,014
OTHER OPERATING EXPENSES	\$15,000	\$17,000	\$7,842
CAPITAL OUTLAY	\$1,700	\$0	\$0
TOTAL PUBLIC WORKS EXPENSES	<u>\$331,931</u>	<u>\$332,793</u>	<u>\$386,546</u>
RECREATION AND PARKS			
SALARIES	\$19,447	\$23,522	\$23,269
PAYROLL TAXES AND BENEFITS	\$5,430	\$6,543	\$6,428
PROFESSIONAL SERVICES	\$0	\$0	\$0
UTILITIES	\$6,250	\$5,665	\$4,760
FACILITY MAINTENANCE	\$16,200	\$18,000	\$19,502
GROUNDS MAINTENANCE	\$58,920	\$46,092	\$42,691
OTHER OPERATING EXPENSES	\$3,000	\$6,000	\$472
CAPITAL OUTLAY	\$0	\$52,125	\$44,509
TOTAL RECREATION AND PARKS	<u>\$109,247</u>	<u>\$157,947</u>	<u>\$141,631</u>
TRANSFER TO OTHER FUNDS			
CAPITAL PROJECTS	\$132,129	\$163,000	\$0
SPECIAL REVENUE	\$0	\$0	\$0
TOTAL TRANSFERS TO OTHER FUNDS	<u>\$132,129</u>	<u>\$163,000</u>	<u>\$0</u>
TOTAL GENERAL FUND EXPENSES AND TRANSFERS TO OTHER FUNDS	<u>\$1,365,754</u>	<u>\$1,470,485</u>	<u>\$1,237,091</u>

THE COMMISSIONERS OF LEONARDTOWN
ENTERPRISE FUND REVENUES
 FISCAL YEAR JULY 1, 2014 - JUNE 30, 2015

	FY15 RECOMMENDED	FY14 APPROVED/ AMENDED	FY13 ACTUAL
WATER SYSTEM REVENUES			
WATER SERVICE CHARGES	\$475,000	\$450,000	\$445,991
INTEREST INCOME	\$450	\$900	\$757
FINANCE CHARGES	\$1,500	\$1,000	\$1,428
MISCELLANEOUS INCOME	\$600	\$500	\$5,647
APPROPRIATE RETAINED EARNINGS	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
 TOTAL WATER SYSTEM REVENUES	 <u>\$477,550</u>	 <u>\$452,400</u>	 <u>\$453,823</u>
 SEWER SYSTEM REVENUES			
SEWER SERVICE CHARGES	\$800,000	\$750,000	\$749,969
INTEREST INCOME	\$200	\$750	\$52
FINANCE CHARGES	\$2,500	\$2,000	\$2,401
MISCELLANEOUS INCOME	\$3,500	\$1,500	\$3,406
APPROPRIATE RETAINED EARNINGS	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
 SUBTOTAL	 \$806,200	 \$754,250	 \$755,828
 METCOMM FEES			
OPERATION & MAINTENANCE	<u>\$132,170</u>	<u>\$127,379</u>	<u>\$114,704</u>
 TOTAL METCOMM FEES	 <u>\$132,170</u>	 <u>\$127,379</u>	 <u>\$114,704</u>
 TOTAL SEWER SYSTEM REVENUES	 <u>\$938,370</u>	 <u>\$881,629</u>	 <u>\$870,532</u>
 WASTE DISPOSAL REVENUES			
WASTE DISPOSAL SERVICE CHARGES	\$778,000	\$767,119	\$751,716
FINANCE CHARGES	\$2,500	\$2,000	\$2,407
MISCELLANEOUS INCOME	\$1,000	\$750	\$1,003
APPROPRIATE RETAINED EARNINGS	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
 TOTAL WASTE DISPOSAL REVENUES	 <u>\$781,500</u>	 <u>\$769,869</u>	 <u>\$755,126</u>
 TOTAL ENTERPRISE FUND REVENUES	 <u>\$2,197,420</u>	 <u>\$2,103,898</u>	 <u>\$2,079,481</u>

THE COMMISSIONERS OF LEONARDTOWN
ENTERPRISE FUND EXPENSES
 FISCAL YEAR JULY 1, 2014 - JUNE 30, 2015

	FY15 RECOMMENDED	FY14 APPROVED/ AMENDED	FY13 ACTUAL
WASTEWATER TREATMENT PLANT			
PERSONNEL SERVICES			
SALARIES	\$188,430	\$177,557	\$169,352
PAYROLL TAXES AND BENEFITS	<u>\$48,613</u>	<u>\$53,256</u>	<u>\$49,306</u>
TOTAL PERSONNEL SERVICES	\$237,043	\$230,813	\$218,658
OPERATIONS AND MAINTENANCE			
ENGINEERING AND CONSULTANTS	\$2,500	\$2,500	\$202
TREATMENT FACILITY MAINTENANCE	\$52,347	\$49,748	\$38,856
LABORATORY ANALYTICAL SERVICES	\$15,229	\$15,229	\$11,704
PROCESS CHEMICALS	\$33,310	\$33,510	\$33,509
LABORATORY SUPPLIES	\$4,501	\$4,501	\$2,703
UTILITIES	\$95,000	\$95,000	\$74,123
SLUDGE MANAGEMENT	\$59,283	\$39,333	\$28,472
SAFETY	\$1,338	\$1,216	\$583
INSURANCE	\$11,000	\$10,000	\$9,584
OTHER OPERATING EXPENSES	<u>\$18,267</u>	<u>\$19,968</u>	<u>\$19,501</u>
TOTAL O & M EXPENSES	\$292,775	\$271,005	\$219,237
DEBT SERVICE	\$107,360	\$120,095	\$120,840
CAPITAL OUTLAY	\$1,639	\$0	\$0
CONTINGENCY	\$74,307	\$50,000	\$0
REPAIR AND REPLACEMENT RESERVE	<u>\$52,982</u>	<u>\$50,182</u>	<u>\$0</u>
TOTAL WASTEWATER TREATMENT PLANT EXPENSES	<u>\$766,106</u>	<u>\$722,095</u>	<u>\$558,735</u>
COLLECTION SYSTEM EXPENSES			
PERSONNEL SERVICES			
SALARIES	\$40,267	\$36,698	\$34,937
PAYROLL TAXES AND BENEFITS	<u>\$10,347</u>	<u>\$10,747</u>	<u>\$9,846</u>
TOTAL PERSONNEL SERVICES	\$50,614	\$47,446	\$44,783
OPERATIONS AND MAINTENANCE			
ENGINEERING AND CONSULTANTS	\$2,000	\$2,000	\$400
FACILITY MAINTENANCE	\$14,615	\$22,485	\$6,909
SEWER LINE MAINTENANCE	\$36,249	\$35,115	\$24,032
UTILITIES	\$7,000	\$7,500	\$6,637
SAFETY	\$1,334	\$1,334	\$12
INSURANCE	\$9,000	\$7,500	\$4,955
OTHER OPERATING EXPENSES	<u>\$8,454</u>	<u>\$8,094</u>	<u>\$4,342</u>
TOTAL O & M EXPENSES	\$78,652	\$84,028	\$47,287
DEBT SERVICE	\$0	\$0	\$0
CAPITAL OUTLAY	\$1,700	\$0	\$2,990
CONTINGENCY	\$28,371	\$14,914	\$0
REPAIR AND REPLACEMENT RESERVE	<u>\$12,927</u>	<u>\$13,147</u>	<u>\$0</u>
TOTAL COLLECTION SYSTEM EXPENSES	<u>\$172,263</u>	<u>\$159,534</u>	<u>\$95,060</u>

ENTERPRISE FUND CONTINUED

	FY15 RECOMMENDED	FY14 APPROVED/ AMENDED	FY13 ACTUAL
WATER SYSTEM EXPENSES			
PERSONNEL SERVICES			
SALARIES	\$88,379	\$89,739	\$88,676
PAYROLL TAXES AND BENEFITS	<u>\$25,035</u>	<u>\$28,500</u>	<u>\$27,789</u>
TOTAL PERSONNEL SERVICES	\$113,414	\$118,239	\$116,465
OPERATIONS AND MAINTENANCE			
ENGINEERING AND CONSULTANTS	\$2,000	\$2,000	\$2,114
FACILITY MAINTENANCE	\$11,074	\$14,548	\$28,791
WATER LINE MAINTENANCE	\$109,826	\$87,082	\$100,760
LABORATORY ANALYTICAL SERVICES	\$2,438	\$1,461	\$1,366
PROCESS CHEMICALS	\$7,860	\$7,570	\$5,339
LABORATORY SUPPLIES	\$1,500	\$1,500	\$1,741
UTILITIES	\$52,500	\$45,000	\$42,730
SAFETY	\$971	\$971	\$222
INSURANCE	\$5,100	\$5,000	\$4,476
OTHER OPERATING EXPENSES	<u>\$14,119</u>	<u>\$13,188</u>	<u>\$10,998</u>
TOTAL O & M EXPENSES	\$207,388	\$178,320	\$198,537
DEBT SERVICE	\$0	\$14,857	\$14,665
CAPITAL OUTLAY	\$0	\$24,744	\$25,030
CONTINGENCY	\$124,668	\$86,584	\$0
REPAIR AND REPLACEMENT RESERVE	<u>\$32,080</u>	<u>\$29,656</u>	<u>\$0</u>
TOTAL WATER SYSTEM EXPENSES	<u>\$477,550</u>	<u>\$452,400</u>	<u>\$354,697</u>
WASTE DISPOSAL EXPENSES			
PERSONNEL SERVICES			
SALARIES	\$16,725	\$16,677	\$14,809
PAYROLL TAXES AND BENEFITS	<u>\$3,495</u>	<u>\$3,480</u>	<u>\$3,191</u>
TOTAL PERSONNEL SERVICES	\$20,219	\$20,157	\$18,000
WASTE DISPOSAL CONTRACT COST	\$759,281	\$748,712	\$726,622
OTHER OPERATING EXPENSES	<u>\$2,000</u>	<u>\$1,000</u>	<u>\$1,604</u>
TOTAL WASTE DISPOSAL EXPENSES	<u>\$781,500</u>	<u>\$769,869</u>	<u>\$746,226</u>

THE COMMISSIONERS OF LEONARDTOWN
SPECIAL REVENUE FUND REVENUE/EXPENSES
FISCAL YEAR JULY 1, 2014 - JUNE 30, 2015

CHESAPEAKE BAY CRITICAL AREAS GRANT

REVENUE		<u>\$2,000</u>
TOTAL REVENUE		
EXPENSES		
PERSONNEL SERVICES	\$1,775	
OTHER PROGRAM COSTS	<u>\$225</u>	
TOTAL EXPENSES		<u>\$2,000</u>

THE COMMISSIONERS OF LEONARDTOWN
CAPITAL PROJECTS FUND
CAPITAL PROGRAM

PROJ #	PROJECT NAME	COST	FY15	FY16	FY17	FY18	FY19	FY20
1	WELL CONSTRUCTION	\$583,452		\$583,452				
2	ROUTE 5 WATER LOOP	\$547,972			\$547,972			
3	UPDATE WATER SYSTEM MAPS	\$169,076				\$169,076		
4	WATER TOWER	<u>\$2,138,838</u>					\$2,138,838	
	WATER-SUBTOTAL	\$3,439,338	\$0	\$583,452	\$547,972	\$169,076	\$2,138,838	\$0
5	WASTEWATER TREATMENT PLANT ENR UPGRADE	<u>\$21,067,411</u>	\$5,266,853	\$10,533,705	\$5,266,853			
	SEWER-SUBTOTAL	\$21,067,411	\$5,266,853	\$10,533,705	\$5,266,853	\$0	\$0	\$0
6	WASHINGTON STREET SIDEWALK	\$177,129	\$177,129					
7	WHARF PARK PLAYGROUND	\$60,000	\$60,000					
8	LAWRENCE AVENUE STREET & SIDEWALK REHABILITATION	<u>\$342,873</u>			\$141,613	\$201,260		
	GENERAL-SUBTOTAL	\$580,002	\$237,129	\$0	\$141,613	\$201,260	\$0	\$0
	TOTAL	<u>\$25,086,751</u>	<u>\$5,503,982</u>	<u>\$11,117,157</u>	<u>\$5,956,438</u>	<u>\$370,336</u>	<u>\$2,138,838</u>	<u>\$0</u>

THE COMMISSIONERS OF LEONARDTOWN
CAPITAL PROJECTS FUND
RECOMMENDED BUDGET

PROJ #	PROJECT NAME	FY 15 COST	FUNDING SOURCE				
			GRANTS	CONNECTION FEES	IMPACT FEES	PAYGO OR FUND EQUITY	LOANS
5	WASTEWATER TREATMENT PLANT ENR UPGRADE	\$5,266,853	\$2,270,540				\$2,996,313 *
	SEWER - SUBTOTAL	\$5,266,853	\$2,270,540	\$0	\$0	\$0	\$2,996,313
6	WASHINGTON STREET SIDEWALK	\$177,129	\$75,000			\$102,129	
7	WHARF PARK PLAYGROUND	\$60,000	\$30,000			\$30,000	
	GENERAL-SUBTOTAL	\$237,129	\$105,000	\$0	\$0	\$132,129	\$0
	TOTAL FY2015	<u>\$5,503,982</u>	<u>\$2,375,540</u>	<u>\$0</u>	<u>\$0</u>	<u>\$132,129</u>	<u>\$2,996,313</u>

PROJ #	PROJECT NAME	FY 16 COST	FUNDING SOURCE				
			GRANTS	CONNECTION FEES	IMPACT FEES	PAYGO OR FUND EQUITY	LOANS
1	WELL CONSTRUCTION	\$583,452			\$583,452		
	WATER - SUBTOTAL	\$583,452	\$0	\$0	\$583,452	\$0	\$0
5	WASTEWATER TREATMENT PLANT ENR UPGRADE	\$10,533,705	\$4,541,080				\$5,992,625 *
	SEWER - SUBTOTAL	\$10,533,705	\$4,541,080	\$0	\$0	\$0	\$5,992,625
	TOTAL FY2016	<u>\$11,117,157</u>	<u>\$4,541,080</u>	<u>\$0</u>	<u>\$583,452</u>	<u>\$0</u>	<u>\$5,992,625</u>

* Although theTown would borrow money for this project, debt service will be paid from impact fees collected as new development occurs.

THE COMMISSIONERS OF LEONARDTOWN
CAPITAL PROJECTS FUND
RECOMMENDED BUDGET

PROJ #	PROJECT NAME	FY 17 COST	FUNDING SOURCE				
			GRANTS	CONNECTION FEES	IMPACT FEES	PAYGO OR FUND EQUITY	LOANS
2	ROUTE 5 WATER LOOP	\$547,972		\$273,986		\$273,986	
	WATER - SUBTOTAL	\$547,972	\$0	\$273,986	\$0	\$273,986	\$0
5	WASTEWATER TREATMENT PLANT ENR UPGRADE	\$5,266,853	\$2,270,540				\$2,996,313 *
	SEWER - SUBTOTAL	\$5,266,853	\$2,270,540	\$0	\$0	\$0	\$2,996,313
8	LAWRENCE AVENUE STREET & SIDEWALK REHABILITATION	\$141,613				\$141,613	
	GENERAL-SUBTOTAL	\$141,613	\$0	\$0	\$0	\$141,613	\$0
	TOTAL FY2017	<u>\$5,956,438</u>	<u>\$2,270,540</u>	<u>\$273,986</u>	<u>\$0</u>	<u>\$415,599</u>	<u>\$2,996,313</u>

PROJ #	PROJECT NAME	FY 18 COST	FUNDING SOURCE				
			GRANTS	CONNECTION FEES	IMPACT FEES	PAYGO OR FUND EQUITY	LOANS
3	UPDATE WATER SYSTEM MAPS	\$169,076				\$169,076	
	WATER - SUBTOTAL	\$169,076	\$0	\$0	\$0	\$169,076	\$0
8	LAWRENCE AVENUE STREET & SIDEWALK REHABILITATION	\$201,260				\$201,260	
	GENERAL-SUBTOTAL	\$201,260	\$0	\$0	\$0	\$201,260	\$0
	TOTAL FY2018	<u>\$370,336</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$370,336</u>	<u>\$0</u>

* Although theTown would borrow money for this project, debt service will be paid from impact fees collected as new development occurs.

THE COMMISSIONERS OF LEONARDTOWN
 CAPITAL PROJECTS FUND
 RECOMMENDED BUDGET

PROJ #	PROJECT NAME	FY 19 COST	-----FUNDING SOURCE-----				
			GRANTS	CONNECTION FEES	IMPACT FEES	PAYGO OR FUND EQUITY	LOANS
4	WATER TOWER	<u>\$2,138,838</u>		\$80,382	\$2,058,456		
	WATER - SUBTOTAL	\$2,138,838	\$0	\$80,382	\$2,058,456	\$0	\$0
	TOTAL FY2019	<u><u>\$2,138,838</u></u>	<u><u>\$0</u></u>	<u><u>\$80,382</u></u>	<u><u>\$2,058,456</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

THE COMMISSIONERS OF LEONARDTOWN
CAPITAL OUTLAY COSTS
FISCAL YEAR JULY 1, 2014 - JUNE 30, 2015

GENERAL GOVERNMENT

Security cameras for office	\$2,500	
New workstation/software	\$1,520	
Storage shelving	<u>\$750</u>	
		<u>\$4,770</u>

COMMUNITY DEVELOPMENT

Sound system repairs		<u>\$3,000</u>
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PUBLIC WORKS

Portable generator		<u>\$1,700</u>
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WWTP

Copier		<u>\$1,639</u>
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COLLECTION SYSTEM

Portable generator		<u>\$1,700</u>
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